DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224
May 17, 2000

OFFICE OF
CHIEF COUNSEL

UIL: 170.12-09
Number: **INFO 2000-0070**
Release Date: 6/30/2000

CC:DOM:IT&A:03KGross
COR-109892-00
Badge No. 50-02879

Dear ▮▮▮▮▮▮▮:

Thank you for your letter of May 5, 2000, requesting general information about substantiation of charitable contributions by use of the Internet. Under § 2.04 of Revenue Procedure 00-1, 2000-1 I.R.B. 4, the national office may issue a general information letter to call attention to a well-established interpretation or principle of tax law. A general information letter is advisory only and has no binding effect on the Internal Revenue Service.

You have asked whether the requirements of §§ 170(f)(8) and 6115 may be met by electronic mail. The Service has not yet ruled on this issue. We expect, however, that electronic mail that contains the information required by those sections and is provided in a timely manner under those sections would most likely be accepted by the Service as meeting the requirements of §§ 170(f)(8) and 6115.

You have also posed the question of whether a § 170(f)(8) statement or a § 6115 statement may be provided by a for-profit organization that uses the Internet to solicit contributions on behalf of charities. Because this question is novel and complex, we cannot answer it in the context of a general information letter. You are of course welcome to pose that question in a private letter ruling request.

The Internal Revenue Service is currently working on an announcement seeking comments on Internet tax issues relating to tax-exempt organizations. This should not dissuade exempt organizations from asking for private letter rulings on Internet-related issues.   In submitting a private letter ruling request, you will need to submit a complete statement of facts, including a detailed description of the transaction and a statement of supporting authorities. See § 8 of Rev. Proc. 00-1, 2000-1 I.R.B. at 21-24.

Sincerely,

Acting Assistant Chief Counsel
(Income Tax & Accounting)

By: _____

Karin G. Gross
Senior Technician Reviewer
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